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INSTRUCTIONS FOR COLLECTORS OF TAXES.

CONFEDERATE STATES OF AMERICA,
Treasury Department, }
Richmond, May 15, 1863. }

The following instructions will be pursued by all officers engaged in the collection of taxes for the Confederate States:

1. The State collector appointed for each State shall, on notice of his appointment, immediately execute an official bond for the faithful performance of the duties of his office, with sufficient sureties in the sums hereinafter mentioned. The sureties may be separately bound in sums of not less than five thousand dollars, and their sufficiency must be certified by the district judge of the Confederate States. The collector will take the usual oath of office and the bond with the oath certified thereon, must be forwarded to the Secretary of the Treasury.

2. The penalty of the bonds of the several State collectors shall be in the following sums:

Alabama,	-	-	-	-	\$75,000
Arkansas,	-	-	-	-	50,000
Florida,	-	-	-	-	35,000
Georgia,	-	-	-	-	100,000
Louisiana,	-	-	-	-	100,000
Mississippi,	-	-	-	-	100,000
North Carolina,	-	-	-	-	50,000
South Carolina,	-	-	-	-	60,000
Tennessee,	-	-	-	-	50,000
Texas,	-	-	-	-	60,000
Virginia,	-	-	-	-	100,000

3. Each State collector shall, immediately after his appointment, divide the State under his jurisdiction into

convenient collection districts, following as nearly as may be practicable the tax districts or counties into which the State may have been sub-divided by its own State Government. Where two or more sparsely populated counties can be conveniently included in one collection district, or where large cities should be sub-divided into two or more collection districts, the State collector shall report the same to the Secretary of the Treasury; and for each tax district in the State, the State collector shall forthwith appoint a district collector and a district assessor, subject to the approval of the Secretary of the Treasury, and shall report such appointments promptly for the action of said Secretary.

4. Each district collector and assessor must be over forty years of age, or if under that age, he must have been discharged from military duty by reason of disabilities received in the military service, or must have been declared unfit for military duty by the proper board, from other causes. The said district collector must also be a resident freeholder of the tax district in which he shall be appointed, and the assessor must be a resident of said district.

5. Each district collector shall give bond for the faithful performance of the duties of his office, with not less than two sufficient sureties, to be approved by the commissioner of taxes, in a sum sufficient to cover the presumptive amount of taxes which he will collect, until that sum shall reach fifty thousand dollars, and the sureties may be bound in separate sums of not less than five thousand dollars. The district collector shall forward his bond, when complete, with the oath of office endorsed thereon, to the State collector, who shall forward the same to the Commissioner of taxes, to be by him examined, and, if approved, filed in the office of the Comptroller of the Treasury.

6. Each district collector is authorized to appoint, by an instrument of writing under his hand, as many deputies as he may think proper, to be by him compensated for their services, and also to revoke such appointments, and he shall give notice of all such appointments and revocations to the Secretary of the Treasury. He may require and accept from such deputies any bonds or other securities for the performance of their duties. Every such deputy shall have like authority with the collector appointing him, to collect the duties and taxes levied and assessed within the portion of the tax district assigned to him, and the said district collector shall, in every respect, be responsible for all moneys

collected by, and for all acts and omissions of, any of his said deputies.

7. In case one assessor shall not be deemed sufficient for his district, by any district collector, he shall report the fact to the State collector, with the names of such additional assessors as he may think proper to recommend, and the reasons for such additional number, and the State collector shall forward the said report for the approval of the Secretary of the Treasury.

8. Each assessor, before entering upon the duties of his office, shall take and subscribe before a district collector, or some competent magistrate, the following oath or affirmation :

" I, A. B., do swear or affirm, (as the case may be) that I will support the Constitution of the Confederate States of America, and that I will, to the best of my knowledge, skill and judgment, diligently and faithfully execute the office and duties of assessor for (naming the district,) without favor or partiality, and that I will do equal right and justice in every case in which I shall act as assessor." And a certificate of such oath or affirmation shall be delivered to the collector of the tax district for which such assessor shall be appointed, and shall be filed and preserved by him.

9. The commissioner of taxes will prepare and forward to each State collector, a supply of blanks with which to commence his duties; and the State collector in each State shall cause to be printed additional blank forms, in such numbers as may be required for their respective States, according to the forms furnished them by the commissioner of taxes, and shall distribute the same among the district collectors. The said blanks shall be printed from time to time as they may be wanted, upon contracts, the proposals for which shall first be submitted to, and approved by the commissioner of taxes. The said proposals shall be in the alternative for paper supplied by the contractor, or by the government, and the quantity of paper and number of forms required, will be reported to the said commissioner, both for his approval and that he may, if practicable, supply the same at a better rate.

10. Immediately after his appointment, each district collector shall give public notice requiring the persons mentioned in the fifth section of the tax act, of April 24, 1863, and hereinafter set forth in article thirteen of these instructions, to attend at such places as he may appoint, on or before the 1st July, 1863, or at the time of beginning busi-

ness, and register, in the form to be prescribed by the commissioner of taxes, a true account of the name and residence of each person, firm or corporation engaged or interested in the business, with a statement of the time for which, and the place and manner in which the same is to be conducted, and such other facts as may be requisite to ascertain the amount of tax upon such business for the past or future, according to the provisions of said act.

11. At the time of such registry the district collector shall collect the specific tax for the year ending 31st December, 1863, and such other tax as may be due on sales or receipts in such business at the time of such registry, and the collector shall make such registry, and give a receipt for the amount in duplicate, specifying therein the separate sums received as specific tax, and tax on sales or receipts; and one receipt he will deliver to the tax payer, and the other he will forward to the State collector, as in case of other receipts for taxes.

12. There shall be a separate registry and tax for each business, and for each place of conducting the same. But no tax is required for the mere storage of goods at a place other than the registered place of business. Upon every change in the place of conducting a registered business, there shall be a new registry, but no additional tax, and so also upon the death of any person conducting such business, or upon its transfer to another person, there shall be a new registry in the name of the person to continue the business, but no additional tax shall be required.

13. The following are the occupations, trades and persons taxed under the provisions of the 5th section of the tax act and the specific and general tax to be collected at the time of registry:

OCCUPATION.	SPECIFIC TAX.	GENERAL TAX.
Auctioneers,	\$50	$\frac{1}{4}$ of one per cent. on gross sales of stock or securities for money. $2\frac{1}{2}$ per cent. on gross value of all other things from 24th April to 30th June, 1863, both days inclusive,
Apothecaries,	50	$2\frac{1}{2}$ per cent. on gross sales.
Bankers,	500	None.
Brewers,	100	$2\frac{1}{2}$ per cent. on gross sales.
Brokers,	200	
Butchers,	} 50	1 per cent. on gross sales.
Bakers,		
Bowling alleys,	} 40 each	To be paid by the owner.
Billiard rooms,		
Commission mer-		

chants and commercial brokers, 200 2½ per cent. on all sales.

OCCUPATION.	SPECIFIC TAX.	GENERAL TAX.
Cattle brokers,	50	2½ per cent. on gross sales.
Circus,	100 and	\$10 for each exhibition, to be paid by the manager.
Confectioners,	50	2½ per cent. on gross sales.
Dentists,	50	
Distillers,	200	20 per cent. on gross sales.
Distillers of fruit for ninety days or less,	\$60 and	50 cents per gallon on first ten gallons, and \$2 per gallon on all spirits distilled beyond that quantity.
Hotels,	500	First class.
Inns,	300	Second class.
Taverns,	200	Third class.
Eating houses,	100	Fourth class.
Jugglers and exhibitors of shows,	30	Fifth class.
Lawyers,	50	
Livery stable keepers,	50	
Pawnbrokers,	200	
Pedlars,	50	2½ per cent. on gross sales.
Physicians,	50	
Photographers,	50	2½ per cent. on gross sales.
Retail dealers,	50	2½ per cent. on gross sales.
Retail dealers in liquor,	100	10 per cent. on gross sales.
Surgeons,	50	
Theatres,	500	5 per cent. on all receipts, to be paid by owner of building.
Tobacconists,	50	2½ per cent. on gross sales.
Wholesale dealers,	200	2½ per cent. on gross sales.
Wholesale dealers in liquor,	200	5 per cent. on gross sales.

14. The several persons mentioned in article 13, who are required under the tax act to make returns of sales, shall be required by the district collector to make further returns to the assessor at the end of every three months, from the 1st July, 1863, of the gross amount of sales made by them during said quarter, and to pay the amount of tax which is chargeable thereon to the said collector. The form for such return will be furnished by the commissioner of taxes.

15. In case any person liable to pay a tax shall fail to register and make due return of his business or sales, the assessor for the district in which such failure shall occur, shall enter upon the premises, if necessary, and on view, or according to the best information he can procure, shall make out a list or return of the said business, and of its estimated sales, and thereupon the district collector shall assess and require payment of the tax in the same manner as though

it had been returned by the party himself, and every such failure to make the registry, and pay the tax required shall subject the party failing to the payment of double the specific tax on his business, and a like sum for every thirty days of such failure.

16. In case of any default in paying the taxes assessed upon such sales and receipts in any case under the 5th section of said act, at the time appointed, the collector shall require payment of double the amount of said taxes.

TAX ON PROPERTY, ETC.

17. The district collectors shall, as soon as practicable after the 1st of July, 1863, send the assessors throughout their respective districts, to enquire after and procure returns of all taxable property in such district, and of all taxes due by any person therein; and the said assessors shall require each tax-payer to make due return on oath of all the following articles held or owned by him on the 1st of July, 1863, which are the growth or production of any year preceding the year 1863:

1. Naval stores.
2. Salt.
3. Wines and spirituous liquors.
4. Tobacco, manufactured or unmanufactured.
5. Cotton.
6. Wool.
7. Flour.
8. Sugar.
9. Molasses and syrup.
10. Rice.
11. Other agricultural products.

Upon the value thus ascertained of all the articles enumerated in article seventeen, a tax of eight per cent. shall be assessed, levied and collected; and upon the value of those in article eighteen, a tax of one per cent.

18. The said assessor shall further require returns to be made on oath of all bank notes and other currency on hand or on deposite, on the 1st day of July, 1863, and of all credits held or owned on the 1st of July, 1863, on which the interest has not been paid, and which are not employed in a business, the income derived from which is taxed by the tax act.

19. The said assessor shall also require returns of all

profits made by any person, partnership or corporation during the year 1862, by the purchase within the Confederate States, and sale, otherwise than in the due course of a regular retail business during the said year, of any of the following articles, viz :

Flour, corn, bacon, pork, oats, hay, rice, salt, iron or manufactures of iron, sugar, molasses made of cane, leather, woolen cloths, shoes, boots, blankets and cotton cloths, and upon the said profits a tax of ten per cent. shall be paid on 1st July, 1863.

20. All property, coin, securities and credits, shall be assessed at their value in Confederate treasury notes, and moneys owned, held or deposited beyond the limits of the Confederate States, shall be valued at the current rate of exchange in Confederate treasury notes. If, however, upon any credit due a tax-payer, he shall endorse, in writing, his willingness to receive Confederate treasury notes in payment thereof, such credit shall not be valued at a higher rate.

21. If any person shall refuse or neglect to give lists or make return, within the time required by the assessor, for the collection district within which he may reside, the assessor may enter upon his premises, and upon view, or from State tax lists, or any other record or documents, or by any other lawful ways and means, shall make a list of all his taxable property, and duly assess the value thereof, and the tax thereon, and where there is no sufficient excuse, from sickness or other unavoidable cause, he shall add twenty-five per cent. to the amount assessed, and shall report the same as a good and sufficient list to the collector.

22. Whenever there shall be any taxable property within a district, not owned or possessed by, or under the care or management of some one within the district, and no list thereof shall have been handed to the assessor, such assessor shall enter upon the premises, and on view thereof, shall make and subscribe a list, and report the same to the collector.

23. Persons owning or having the care of taxable property in districts other than those in which they reside, may return the same to the assessor of their own district, and in such case the assessor receiving the return shall transmit the same to the assessor where the taxable property is situate, who shall examine the lists, and return the same with his approval, or with such alterations as he shall see.

fit to make ; and upon the list thus returned, the assessor of the district where the person liable to pay the tax resides, shall proceed as if the list had been so made to himself.

24. The lists in each collection district shall be sent to the district collector, on or before the 1st day of August, 1863; the district collectors shall immediately arrange the same in two alphabetical lists, one of which shall set forth the names of the tax-payers, residing within the district, and the other of tax-payers residing without the district, owning property within the district; and in both there shall be set forth the enumeration, value and assessment of the subjects of taxation.

25. Each district collector shall, by public advertisement in some newspaper published within his district, if such there be, or if none, by written or printed notification, to be posted up in at least four public places within each district, advertise the time and place within said district where the lists tioned in article twenty-three may be examined, and the lists shall remain open for fifteen days after the notice. Appeals may be taken at any time within the said fifteen days to the collector, relative to excessive or erroneous valuation or enumeration by the assessor; and the collector shall, in his public notice, state when and where, within said district, the appeals will be received and determined and will hear and determine the appeals within fifteen days more in a summary way according to law and right; the only questions allowed being as to the just relations of the valuation in the particular case to other valuations in the same district, and whether the enumeration is correct. All appeals taken must present in writing the particular matter or thing respecting which a decision is requested, and the ground or principle of inequality or error.

26. The district collector may re-examine and equalize the valuations as he shall deem just and equitable, in case he shall be of opinion that the valuation or enumeration ought to be increased, he shall give five days notice in writing to the party interested, to appear and object to the same if he shall think proper. The notice may be left at the dwelling house, office, or place of business of the party.

27. Upon the expiration of the time fixed for hearing and deciding appeals, each district collector shall, on or before the 1st October, 1863, make out, in a book to be kept for that purpose, a correct alphabetical list of all the tax-payers,

and of the enumerations, valuation and tax assessed upon them respectively, collated in proper form, so as to show in proper columns the separate and aggregate amounts to be paid by each person, under each head or classification; and he shall, also, transmit or deliver to the State collector and to the commissioner of taxes, copies of the said lists.

28. Immediately after the completion of said lists, each district collector shall give public notice that the taxes have become payable, and state the time and place within his district at which he will attend to receive the same; said time not to be less than thirty days after such notice. The notice shall be given by advertisement in one newspaper published in the collection district, if there be one, and if not, by being posted up in at least four public places in the district. The notice will state that any person neglecting to pay at the time and place appointed, shall be liable to pay ten per cent. additional upon the amount of tax.

29. When any person shall neglect to pay the tax at the time and place appointed by the district collector, such collector shall, in person, or by deputy, within twenty days after such neglect, make a demand personally or at the dwelling or usual place of business of such person, for payment of the said tax with the ten per cent. additional as aforesaid; and if the same shall not then be paid, the district collector, or his deputy, shall, after the expiration of ten days from the time at which he made demand personally, or at the residence or place of business of the party, proceed to collect the amount by distraint and sale of the goods, chattels or effects of the delinquent in the manner provided by law; and if goods, chattels or effects sufficient to satisfy the taxes shall not be found, the collector or his deputy may proceed to collect the same by seizure and sale of the real estate of such person in the manner prescribed by law.

30. All treasury notes issued by the Confederate States shall be receivable in payment of taxes.

31. Upon receiving the tax due by each person, the collector shall sign receipts in duplicate, one to be delivered to the party and the other to be forwarded to the State collector. The receipts shall be prepared in a book with marginal entries of the amount of each receipt, so that the book remaining with the collector shall be a third evidence of the amount paid.

32. After collections shall have been commenced, each district collector shall, on the first day of each month, make

return to the State collector of all monies received by him up to that date, and of the persons from whom received, and shall pay over the same to the State collector. He shall also send a duplicate of said reports to the commissioner of taxes.

33. Each State collector shall deposit weekly with the treasurer, or with such assistant treasurer or depository as may be designated by the commissioner of taxes, all moneys received during the preceding week, and shall make report thereof to the commissioner of taxes.

34. Each State collector shall keep books, in which he shall charge each district collector with the whole amount of taxes mentioned and set forth in the lists required by article 23, and shall credit him with all payments reported, and also with the amount contained in the lists transmitted to other collectors for account of taxes to be paid in their districts. The commissioner of taxes shall also keep like books, and in all cases where the tax payer is unable, from insolvency, to pay, the evidence of such insolvency shall be submitted to the State collector, and by him transmitted, with his observations, to the commissioner of taxes, who shall forward the same to the Comptroller of the Treasury, and, if deemed sufficient by said Comptroller, shall be reported back to the commissioner of taxes, and credit for the same shall be allowed.

35. If any district collector shall fail to pay over to the State collector the amounts collected by him within the time prescribed, such State collector shall immediately report the delinquency to the commissioner of taxes, who shall immediately proceed against the collector and his sureties for recovery thereof by distraint according to law.

36. Persons having taxes to pay in several districts in the State in which they reside, may pay the whole to the collector of the district in which they reside; and persons having taxes to pay in several States may pay the whole amount of such taxes directly to the State collector of the State in which such taxes are due. In every such case the State or district collector, as the case may be, shall issue duplicate receipts to such tax payer for the amount of taxes due and paid on property in each collection district where the same is located, one of said receipts to be delivered to the tax payer and the other to the district collector of the district in which the property designated therein is situate.

37. Five per cent. per month will be charged to all col-

lectors for monies retained in their possession beyond the time required by these instructions.

38. Any tax payer may pay into the hands of the treasurer or any assistant treasurer or depositary, any sum of money not less than one hundred dollars in advance of his taxes, and the officer receiving the money shall give to the party paying the same a certificate that he is entitled to credit for the amount on account of his taxes so paid, with interest thereon at five per cent.

39. The said certificates shall be accepted for amount of principal and interest due thereon, by the tax collector of any State or district, in payment for taxes due by the party named in such certificate; and the district collector shall remit the certificate to the State collector, with other receipts for taxes, to be forwarded by him to the commissioner of taxes in common with his other receipts.

40. The treasurer, assistant treasurers and depositaries shall keep separate accounts of all deposits made as aforesaid, and of the certificates issued for the same, and each assistant treasurer and depositary shall report the same in his monthly report to the treasurer; and the treasurer's books shall be so kept as to classify the certificates among the States in which they have been issued.

41. A statement or bill for the amount of the specific tax paid by each tax payer on occupations, employments, business and professions, and also of the taxes on gross sales, incomes and profits, shall be delivered by the assessor to the district collector, who shall give him a receipt for the same, and the assessor shall file his receipt with the State collector. The money shall be collected by the district collector, and shall be paid to the State collector, accompanied by the estimates, statements or bills delivered by the assessor to the district collector.

42. The income and moneys of hospitals, asylums, churches, schools and colleges are exempt from taxation.

TAX IN KIND.

43. As soon as any of the following crops grown in the Confederate States, during the year 1863, shall be made ready for market, to-wit:

Sweet potatoes.

Irish potatoes.

Corn.

Wheat.

Oats.

Rye.

Buckwheat.

Rice.

Cured hay and fodder.

Sugar.

Molasses made of cane.

Cotton. 1000

Tobacco.

Peas, beans and ground peas.

Each farmer or planter shall make due return to the assessor of his district of the entire quantity of each of these articles produced by him during the year. From these respectively, he shall reserve for his own use the following quantities, to wit: fifty bushels of sweet potatoes, fifty bushels of Irish potatoes, one hundred bushels of corn, fifty bushels of wheat, twenty bushels of peas and beans together; and an estimate shall be made by the assessor of the quantity of the said articles remaining, and one-tenth of each shall be set apart for the use of the Confederate States, and an estimate shall be formally made and signed by the taxpayer and the assessor, setting forth the quantity of articles set apart as the said tenth, and of the value thereof in Confederate currency.

44. In case the assessor and tax payer shall disagree, each of them shall select a disinterested freeholder from the vicinage; if the tax payer neglects or refuses to select, then the assessor shall select two; and in case of difference of opinion between the two, they may call in a third to settle the matter in dispute. The freeholders thus selected shall first be sworn by the assessor, or any lawful magistrate, faithfully to discharge their duties, and shall then proceed to ascertain the amount of the crop either by actual weight or measurement, or by computing the contents of the rooms or houses in which they are held when a correct computation is practicable by such a method. They shall then ascertain what quantity may have been previously sold or consumed by the producer, whether gathered or not, and shall thereupon estimate the quantity and quality of the whole, and shall set apart one-tenth thereof as the portion to which the government is entitled. The particulars of the said tenth shall be set forth and valued in a written estimate to be signed by the freeholders, and one copy thereof shall be delivered to

the assessor, and another to the producer. When the estimate includes molasses, an allowance shall be made to the producer for the cost of the barrels containing the same, by deducting their value from the government tenth. The producer shall deliver the several articles set forth in the said estimate at such place as may be indicated to him by the post quartermaster, said place not to be more than eight miles from the place of production; and all cotton delivered shall first be properly ginned and packed in some secure manner, and all other articles shall be delivered in such form and ordinary marketable condition as may be usual in the section of country in which they are delivered; but the quartermaster of the post shall furnish to the producer such sacks as are requisite for the transportation of grain. The delivery of cotton and tobacco may be made at any time before the first day of March next, but all other articles must be delivered within two months from the date of the estimate. In case the farmer or planter shall fail to deliver the articles named in the estimate in good order at the place indicated by the post quartermaster within two months from the date of the estimate, there shall be added fifty per cent. to the estimate, and it shall be returned to the district collector, and the district collector shall proceed to collect the amount by warrant of distress and sale according to law.

45. As soon as any estimate shall be completed, the assessor shall transfer the same to the duly authorized post quartermaster of that section of country, and shall take from him a copy thereof with his receipt attached, which receipt shall be delivered by the assessor to the district collector, to be filed with the State collector in settling his account; and a copy of this receipt shall be furnished by the chief collector to the second auditor to be charged against said quartermaster. The post quartermaster receiving the said estimate, shall notify the tax payer at what place the articles mentioned therein shall be delivered, and shall collect, receive and safely keep the same, until distributed for use or consumption according to the regulations of the War Department. In case the post quartermaster shall be unable to collect all or any of the tax in kind specified in the estimate he shall deliver to the district tax collector the said estimate, having first endorsed thereon any partial payment or delivery, and shall take such collector's receipt for the same specifying any partial payment, and he shall forward the same to the

State collector, as a credit in the statement of the accounts of said post quartermaster; and the district collector shall add to the unpaid portions of the estimate fifty per cent., and shall forthwith proceed to collect the same by warrant of distress and sale according to law.

46. Whenever the articles thus collected by the post quartermaster shall consist of cotton, wool or tobacco, such quartermaster shall notify the district collector thereof, and shall cause the same to be delivered and safely stored at such place as shall be designated by the said collector, and subject to his order.

47. Whenever the State collector shall be notified by the Secretary of the Treasury that the tax shall not be collected kind in any district or locality within his State, he shall in give notice thereof to the district collector or collectors of such district or locality, and to the tax payers, and the value of the several articles as set forth in the estimate shall be collected in money, from the tax payer, by the district collectors, on the first day of January next, and as soon thereafter as practicable.

48. If, on the 1st day of July, 1863, a commission merchant holds in store, on account of producers or any other person, corporation or firm, any of the articles enumerated in section one of the tax act, or any agricultural products of the growth or production of any year preceding the year 1863, he will be required to make full return thereof to the assessor, and to pay the tax of eight per centum upon the value of such articles or products. The person holding such articles, whether as owner, agent, or factor, will be required to make the return and pay the tax. So, also, every person who, as trustee, guardian, tutor, curator or committee, executor or administrator, or as agent, attorney in fact or factor, of any persons or persons, whether residing in the Confederate States or not, and every receiver in chancery, clerk, register or other officer of any court, shall be answerable for the doing of all such acts, matters and things as shall be required to be done in order to the assessment of the money, property, products and income under their control, and the payment of taxes thereon, and shall be indemnified against all and every person for all payments on account of the taxes in said act specified, and shall be responsible for all taxes due from the estates, income, money or property in their possession, or under their control.

49. You will be pleased to communicate the foregoing

instructions to your district collectors and assessors, so that they may be fully informed of them before assessments commence.

Very respectfully,

C. G. MEMMINGER.

Secretary of the Treasury.



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